

ŘÍZENÍ TÝKAJÍCÍ SE PROVÁDĚNÍ POLITIKY HOSPODÁŘSKÉ SOUTĚŽE

KOMISE

STÁTNÍ PODPORA – IRSKO

Státní podpora C 2/08 (ex N 572/07) – Změna daně z tonáže

Výzva k podání připomínek podle čl. 88 odst. 2 Smlouvy o ES

(Text s významem pro EHP)

(2008/C 117/14)

Dopisem ze dne 15. ledna 2008, který je v závazném znění uveden na stránkách následujících po tomto shrnutí, oznámila Komise Irsku své rozhodnutí zahájit řízení podle čl. 88 odst. 2 Smlouvy o ES ve věci výše uvedeného opatření.

Zúčastněné strany mohou zaslat své připomínky k opatření, kvůli němuž Komise řízení zahajuje, do jednoho měsíce ode dne zveřejnění tohoto shrnutí a připojeného dopisu, na adresu generálního ředitelství pro energetiku a dopravu:

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Připomínky budou sděleny Irsku. Zúčastněné strany podávající připomínky mohou písemně a s uvedením důvodů požádat o zachování důvěrnosti ohledně své totožnosti.

SHRNUTÍ

1. POSTUP

- (1) Irské orgány oznámily svými dopisy v elektronické podobě ze dne 3. října 2007 a 19. listopadu 2007 změnu stávajícího režimu č. 504/2002 týkajícího se daně z tonáže.

2. OKOLNOSTI PŘÍPADU

- (2) Irská daň z tonáže z roku 2002 je „daňový režim vztahující se na společnosti námořní dopravy. Společnosti, které mohou tohoto režimu využít, se mohou rozhodnout, zda budou platit daň z tonáže za své přepravní činnosti na základě čisté tonáže své flotily, či na základě svých skutečných zisků“⁽¹⁾.

- (3) Mimo jiné je jednou „z podmínek pro způsobilost k režimu daně z tonáže skutečnost, že podíl lodí, na které se režim vztahuje a které společnost sama vlastní, počítaný podle jejich tonáže, je alespoň 25 % tonáže všech jejích lodí, na které se režim vztahuje. Aby se společnost mohla účastnit režimu daně z tonáže, je potřeba, aby objem lodí, které pronajímá [rovněž časový pronájem], nepřekročil více než 75 % čisté tonáže lodí, na které se režim vztahuje a které společnost provozuje. [...] „Pronajmout loď“ znamená pronajmout ji i s posádkou, kterou dá k dispozici pronajímatel, na rozdíl od definice pronájmu samotné lodi bez posádky, kdy posádku musí zajistit strana, která si loď pronajímá“.

- (4) Irské orgány nyní hodlají zrušit výše uvedené omezení časového pronájmu. Podle stávajícího oznámení irských orgánů by tak společnost či skupina společností mohla využívat výhody daně z tonáže, aniž by vlastnila jedinou loď.

3. POSOUZENÍ

- (5) Pokud jde o podporu, domnívá se Komise, že předmět oznámení stávajícího rozhodnutí v žádném případě nemění skutečnost, že irská daň z tonáže schválená v roce 2002 představuje státní podporu.

⁽¹⁾ Rozhodnutí Komise K(2002) 4371 v konečném znění ze dne 11. prosince 2002, bod 26.

- (6) Ačkoliv nejsou v pokynech uvedena žádná omezení pro zařazení lodí pronajatých na základě časového pronájmu do režimu daně z tonáže, snaží se Komise při rozhodování vyhnout narušení hospodářské soutěže a zavést v podstatě rovné podmínky při poměru vlastních a časově pronajatých lodí přibližně 1:3 či 1:4.
- (7) Komise se domnívá, že zrušení takových omezení v jednom či více členských státech by mohlo narušit hospodářskou soutěž, a tím i rovné podmínky v rámci EU.

ZNĚNÍ DOPISU

„The Commission wishes to inform Ireland that, having examined the information supplied by your authorities on the measure referred to above, it has decided to initiate the procedure laid down in Article 88(2) of the EC Treaty.

1. PROCEDURE

1. By electronic letters of 3 October 2007 and 19 November 2007, the Irish authorities notified an amendment to the existing tonnage tax scheme N 504/02, initially approved by the Commission on 11 December 2002 ⁽²⁾.

2. DETAILED DESCRIPTION OF THE MEASURE

2.1. Summary of the 2002 tonnage tax

2. The Irish tonnage tax of 2002 is a “tax scheme applicable to shipping companies engaged in seagoing transport. Qualifying companies may choose to have their shipping activities taxed on basis of the net tonnage of their fleet instead of on the basis of their actual profits. Qualifying companies must opt for the regime within three years from the date of the entry into force of the legislation. Companies having opted for the tonnage tax must remain subject to this regime for a period of 10 years (tonnage tax period).

If several qualifying Irish companies are members of the same group of companies, all of them must opt for the tonnage tax system. Business activities other than those subject to the tonnage tax would be taxed on the basis of the normal provisions of corporate taxation.

Under the [...] tonnage tax scheme the amount of tax for qualifying maritime companies is established on the basis of the net tonnage of their qualifying fleet. For each vessel subject to the tonnage tax, the taxable profits pertaining to qualifying activities shall be fixed at a lump sum calculated by reference to its net tonnage as follows, per 100 net tons (NT) and per 24-hour period started, irrespective of whether the vessel is operational or not:

Up to and including 1 000 net tons	EUR 1,00 per 100 NT
Between 1 001 and 10 000 net tons	EUR 0,75 per 100 NT

⁽²⁾ Document C(2002) 4371 fin.

Between 10 001 and
25 000 net tons

EUR 0,50 per 100 NT

More than 25 000 net tons

EUR 0,25 per 100 NT

The standard Irish corporation tax of 12,5 % is then applied to the profits determined in that way” ⁽³⁾.

3. Amongst others, one “precondition for being eligible for the tonnage tax scheme is that the share of qualifying ships owned by the company itself, calculated on their tonnage, is not less than 25 % of the tonnage of all its qualifying ships. It is indeed required for entering and remaining within tonnage tax that a company should not have “chartered in” (also time charter) more than 75 % of the net tonnage of the qualifying ships operated by it. In the case of a group, the limit is 75 % of the aggregate net tonnage of all the qualifying ships operated by all group members that are qualifying companies. “To charter in a ship” means to rent it with a crew provided by the charterer, in contrast to the definition of the bareboat charter whereby the lessee must man the ship” ⁽⁴⁾.

2.2. The notified amendments

2.2.1. Removal of time charter limit

4. The Irish authorities now intend to abolish the above time charter limitation. Thus, according to their present notification, a company or a group of companies could benefit from the tonnage tax without owning a single ship. According to the Irish authorities the abolition of that limit is required for several reasons:

- (a) to secure Irish-based shipping companies, fulfilling all other current qualification criteria but unable to elect to tonnage tax due to an excess of time chartering activity;
- (b) the amendment of the above provision allows for additional flexibility for Irish tonnage tax companies engaged in tonnage tax activity to capitalise on market conditions where otherwise they would be in breach of tonnage tax conditions;
- (c) to achieve parity with other Member State regimes on time-chartering;
- (d) to increase expansion of on-shore ship-management activity;
- (e) to avoid ceding business to non-tonnage tax and ultimately non-EU ship operators or being expelled from the Irish tonnage tax regime for breaching the limit.

2.2.2. Duration

5. The notified amendment of the tonnage tax shall be applicable only after Commission approval, but retroactively commencing from the appearance of the amendment in national legislation in January 2006.

⁽³⁾ Commission Decision of 11 December 2002 C(2002) 4371 fin, points (3) to (6).

⁽⁴⁾ Commission Decision of 11 December 2002 C(2002) 4371 fin, point (26).

6. The amendment does not alter the duration of tonnage tax: the current tonnage tax regime is limited in duration to 10 years. "Qualifying companies" will, in general, have 36 months only in which to elect to enter the tonnage tax regime on becoming qualifying companies i.e. a company chargeable to Irish corporation tax, operating "qualifying ships" and carrying on the strategic and commercial management of the qualifying ships in Ireland.

2.2.3. Beneficiaries

7. The amendment will apply to all companies that are currently in a position to benefit from the tonnage tax regime and to the following: those qualifying companies, or groups of companies
- (a) chargeable to Irish corporation tax;
 - (b) whose profits are derived from qualifying ships carrying on "qualifying activities" and which opt for the tonnage tax regime; and
 - (c) who carry out the strategic and commercial management of qualifying shipping from the State.

2.2.4. Budget

8. The Irish authorities project that the first year cost of this measure, applied from 1 January 2006 will be in the region of EUR 5,88 million in the immediate short-term given the current market upturn. It is anticipated that the cost in the medium term (+ 2 years) will fall as earnings fall to more typical market levels, approximately EUR 1,38 million.

2.3. Time charter

9. In cases where the inclusion of time chartered vessels under the tonnage tax was notified, the Commission's decisional practice has focussed on schemes complying with a proportion of one owned vessel to maximum three time chartered vessels (1:3). In the case of Denmark, taking account of the arguments provided, a proportion of (1:4) was authorised ⁽⁵⁾.

- ⁽⁵⁾ 1. Dutch tonnage tax (N 738/95, approved on 20 March 1996) no indications on *ratio*;
 2. German tonnage tax (Case N 396/ 98, approved on 25 November 1998) *ratio* owned to time chartered ships 1:3;
 3. UK tonnage tax (Case N 790/99, approved on 2 August 2000) *ratio* owned to time chartered ships 1:3;
 4. Spanish tonnage tax (Case N 736/01, approved on 27 February 2002) *ratio* owned to time chartered ships 1:3;
 5. Danish tonnage tax (Case N 563/01, approved on 12 March 2002) *ratio* owned to time chartered ships 1:4;
 6. Finnish tonnage tax (Case N 195/02, approved on 16 October 2002) *ratio* owned to time chartered ships 1:1;
 7. Irish tonnage tax (Case N 504/02, approved on 11 December 2002) *ratio* owned to time chartered ships 1:3;
 8. Belgian tonnage tax (Case N 433/02, approved on 19 March 2003) *ratio* owned to time chartered ships 1:3;
 9. French tonnage tax (Case N 737/02, approved on 13 May 2003) *ratio* owned to time chartered ships 1:3;
 10. Basque (Sp) tonnage tax (Case N 572/02, approved on 5 February 2003) *ratio* owned to time chartered ships 1:3;
 11. Italian tonnage tax (N 114/04, approved on 20 October 2004) no indications on *ratio*;
 12. Lithuanian tonnage tax (Case N 330/05, approved on 19 July 2006) *ratio* owned to time chartered ships 1:3;
 13. Polish tonnage tax (Case N 93/06, approved on 10 July 2007) *ratio* owned to time chartered ships 1:4.

3. ASSESSMENT

3.1. Presence of aid

10. As regards the presence of aid, the Commission considers that the notification that is the subject matter of the present decision does not in any way alter the qualification as State aid of the Irish tonnage tax approved in 2002.
11. Indeed, even after a potential abolition of the said time charter limit, the Irish authorities would still be granting subsidies through State resources and thereby favour certain undertakings since the measure is specific to the shipping sector. Such subsidies threaten to distort competition and could affect trade between Member States since such shipping activities are essentially carried out on an international level playing field. For these reasons, the notified amendment of the 2002 Irish tonnage tax does not alter its aid qualification within the meaning of Article 87(1) of the Treaty.

3.2. Legal basis for assessment

12. The legal basis for assessing the compatibility of the notified measures are the Community Guidelines on State aid to maritime transport ⁽⁶⁾ (hereinafter the *guidelines*).

3.3. Compatibility of the measure

13. Even though the guidelines do not mention any limits for the inclusion of time chartered ships under tonnage tax schemes, in its decision making practice the Commission has authorised schemes where companies with a *ratio* of 1:3 or 1:4 owned to time chartered ships were eligible to tonnage tax. The exception of the 1:4 *ratio* as compared to the initial 1:3 *ratio* in Decision No 563/2001/EC concerning the initial approval of the Danish tonnage tax was justified on the basis of an in depth market analysis and the following arguments reproduced below:
14. It should first be mentioned that the Commission is promoting the respect of a level playing field between Member States that apply a Tonnage Tax. A first observation in this respect shows that the guidelines do not provide for any restriction to the proportion of chartered vessels, which may be allowed under a Tonnage Tax. Second, it is to be noted that the Member States which notified the Commission of a Tonnage Tax in the past could thus freely choose the proportion of chartered ships to notify. Third, Denmark has chosen a respective proportion of 1:4 on the basis that its maritime industry has a long lasting tradition to operate in a more intensive way by means of chartered ships as compared to those Member States which notified a lower proportion. Fourth, the Commission can accept that a lower proportion than 1:4 in other Member States will thus not provide a competitive disadvantage to their Tonnage Tax schemes as compared to the Danish one, since they could have notified otherwise. And fifth, the Danish Tonnage Tax has a feature (the non-remittance of deferred taxes) which may potentially make this scheme less attractive as compared to other Tonnage Tax schemes ⁽⁷⁾.

⁽⁶⁾ OJ C 13. 17.1.2004.

⁽⁷⁾ Commission Decision No 563/2001/EC, point 3.3.2.

15. The Commission notes that Ireland did not provide arguments such as the ones provided here above under point three and five and notes that the full abolition of such time charter limits may trigger fiscal competition between more or less attractive tonnage tax schemes across the EU. In the light of the *guidelines*' acknowledgement that such fiscal competition needs to be taken into account ⁽⁸⁾, the amendments proposed by the Irish authorities under the present notification to fully remove the time charter limit may be contrary to the "common interest" expressed in Article 87(3) c of the Treaty on which the approval of tonnage taxes is based.

3.4. The Commission's doubts

16. For the above mentioned reasons the Commission expresses its doubts as regards the compatibility of a unilateral abolition by Ireland of the maximum number of time chartered ships allowable under its tonnage tax scheme.
17. On the same grounds the Commission also expresses its doubts as regards any potential retroactivity of the planned measure. This may occur in case aid related to the amendment in object is effectively granted as from January 2006.

In the light of the foregoing considerations, the Commission, acting under the procedure laid down in Article 88(2) of the EC Treaty, requests Ireland to submit its comments and to provide all such information as may help to assess the measure, within one month of the date of receipt of this letter. It requests your authorities to forward a copy of this letter to the potential recipient of the aid immediately.

The Commission wishes to remind Ireland that Article 88(3) of the EC Treaty has suspensory effect, and would draw your attention to Article 14 of Council Regulation (EC) No 659/1999, which provides that all unlawful aid may be recovered from the recipient.

The Commission warns Ireland that it will inform interested parties by publishing this letter and a meaningful summary of it in the *Official Journal of the European Union*. It will also inform interested parties in the EFTA countries which are signatories to the EEA Agreement, by publication of a notice in the EEA Supplement to the *Official Journal of the European Union* and will inform the EFTA Surveillance Authority by sending a copy of this letter. All such interested parties will be invited to submit their comments within one month of the date of such publication."

⁽⁸⁾ Guidelines point 3.1: Fiscal treatment of shipowning companies.